CLAIMS

1. A resist composition comprising a resin component (A) that undergoes a change in alkali solubility under action of acid, an acid generator component (B) that generates acid on exposure, and an organic solvent (C), wherein

said component (B) is a compound represented by a general formula (I) shown below:

$$R^2$$

$$S^+ X^-$$

$$R^3$$

$$(I)$$

[wherein, R^1 to R^3 each represent, independently, a methyl group or an ethyl group; and X represents an anion].

- 2. A resist composition according to claim 1, wherein said component (B) is a compound in which said anion X is a substituted or unsubstituted aliphatic alkylsulfonate ion or arylsulfonate ion.
- 3. A resist composition according to claim 2, wherein said component (B) is a compound in which said aliphatic alkylsulfonate ion is a fluoroalkylsulfonate ion in which either a portion of, or all hydrogen atoms of an aliphatic alkyl group have been fluorinated

or said arylsulfonate ion is a fluoroarylsulfonate ion in which either a portion of, or all hydrogen atoms of an aryl group have been fluorinated.

4. A resist composition according to claim 3, wherein said component (B) is a compound represented by a general formula (II) shown below:

[wherein, Y represents a trifluoromethanesulfonate ion, a nonafluorobutanesulfonate ion, or a perfluorooctylsulfonate ion].

- 5. A resist composition according to claim 1, wherein said component (A) comprises a resin containing a structural unit derived from a (meth)acrylate ester.
- 6. A resist composition according to claim 1, wherein said component (A) comprises a resin containing a structural unit (a1) derived from a (meth)acrylate ester containing an acid dissociable, dissolution inhibiting group.

- 7. A resist composition according to claim 6, wherein said component (A) comprises a resin that further contains a structural unit (a2) derived from a (meth)acrylate ester containing a lactone unit.
- 8. A resist composition according to claim 6, wherein said component (A) comprises a resin that further contains a structural unit (a3) derived from a (meth)acrylate ester containing a hydroxyl group.
- 9. A resist composition according to claim 6, wherein said structural unit (a1) is a structural unit derived from a 2-(1-adamantyl)-2-alkyl (meth)acrylate.
- 10. A resist composition according to claim 7, wherein said structural unit (a2) is a structural unit derived from a norbornanelactone group containing (meth)acrylate.
- 11. A resist composition according to claim 8, wherein said structural unit (a3) is a structural unit derived from 3-hydroxy-1-adamantyl (meth)acrylate.
- 12. A resist composition according to claim 1, wherein said component (C) is a mixed solvent of propylene glycol monomethyl ether acetate and a polar solvent.
- 13. A resist composition according to claim 12, wherein said polar solvent is ethyl lactate.
- 14. A resist composition according to claim 1, further comprising a secondary or tertiary lower aliphatic amine component (D).

15. A method of forming a resist pattern comprising the steps of applying a resist composition according to claim 1 to a substrate, conducting a prebake, performing selective exposure, conducting subsequent PEB (post exposure baking), and then performing alkali developing to form a resist pattern.